AUSICE M emocrat.

OFFICE VEST SIDE OF TRADE STREET

IS AS IMPORTANT TO STATES AS IT IS TO INDIVIDUALS, AND THE GLORY OF THE ONE IS THE COMMON PROPERTY OF THE OTHER.

\$4 per annum IN ADVANCE.

EDITOR AND PROPRIETOR.

CHARLOTTE, N. C., TUESDAY, JULY ELEVENTH VOLUME --- NUMBER 577.

DEMOCRAT. Published every Tuesday,

WILLIAM J. YATES,

SI IN ADVANCE.

Transient advertisements must be paid for in rtisements not marked on the manuscript r a specific time, will be inserted until forbid, and

DEFICERS OF N. C. TROOPS.

F,	FIELD OFFICIALS OF IN C. 222				
No.	Colonels.	LIEUTCon's.	Majors.		
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44 T C Sincellary. T L Hargrove, C M Stedman, Andrew J Boyd, J R Winston 47 to H Faribault, | W. L. Samulers | A.C. McAllister 18 Robert C Hill. S H Walkup, Albert A Hill John A Fleming P B Chambers 50 J A Washington, Geo. Wortham, J C Van Hook 51 H McKethan, C B Hobson Jas R McDonald Marcus A Parks, J Q Richardson, J T Morehead, Jas J Iredell, 52 J K Marshall, 53 Wm A Owens, Anderson Ellis, Jas A Rogers A K M Murchison, 55 John K Conally, Alfred H Belo M T Smith 16 Paul F Faison, G G Luke, M T Schenck, 76 Paul F Faison, |G G Luke, 57 Arch C Golwin, H C Jones, Jr., James A Craige, Sohn B Palmer, Wm W Proffit, J C Keener, 60 Jos A McDowell, Wm H Deaver, W M Hardy 61 Dlas. D. Radcliffe, Wm S Devane, Henry Harding. 62 Robi, G. A. Love, G. W. Clayton D. G. McDowell

63 Peter G Evans, James A Keith, J H McNeill 65 George N Folk, The above Regiments are in the following Brigades: Clingman's- 8th, 31st, 51st and 61st. Cooke's-15th, 27th, 46th and 48th.

Daniel's-12d, 43d, 45th, 56th and 53d. Davis - bath Boke's-6th, 21st. 54th and 57th. Hampton's—9th, (cavalry) -Exerson's-fair, 19th, 20th and 20d. Lame's—7th, 18th, 28th, 33d and 37th.

W H F Lee's-(9th, (cavalry) Pryoris-1st and 3d. Pender's- 15th, 16th, 22d, 34th and 38th. Pettigrew's-11th, 26th, 42d, 44th, 47th and 52d, Ransom's-24th, 25th, 35th, 49th and 56th. Ramson s-2d, 1th, 14th and 30th.

Robertson's-11st, 59th, and 63d. The 19th, 17th, 36th, 49th, 58th, 60th, 62d, 64th and 6.ch Regiments are not Brigaded. The 9th, 19th, 11st, 59th, 63d and 64th are cavalry Re-

The 10 dt, 26th and 40th are Artiflery Regiments.

In addition to the Regiments, there are the following Battalians: Lieut-Col. Chas E Shober's infantry (formerly Whatton J Green's); Maj J II Nethercutt's Ran-Maj R W Wharton's Sharpshooters; Maj John W M sore's Artillery; Maj W L Young's Artillery; Maj Alex Meikas's Arnth ry: Col Peter Mallett's camp Guard. Col. Wm H Thomas has a Legion of Highlanders and Indians numbering over 1,500 men.

COTTON CARDS AND SHOES.

Cotton Cards for sale, but an early call will only se-We have ou hand and can make to order calf-skin Shoes and Uniters of very fine English leather. Lots ladies' calf-skin Boutees.

Lot of thick Brogan, large sizes. J. F. BUTT, Mint Street.

Charlotte, N. C.

JUNE BERGERSED. HI ACK ALPACCA. BLUE FLANNELS, OOL COTTON-black and white.

BLEACHED SHIRTING. J. S. PHILLIPS.

Jame 23, 1863 tf Copartnership.

WILLIAMS & OATES Mave this day associated with them in the Mercantile and Commission business, LEWIS W. SANDERS. The style of the firm will hereniter be

WILLIAMS, OATES & CO. NOTICE -All persons indebted to the late firm of Williams & Oates will please call and settle up, as we wish to close our old business. WILLIAMS & OATES.

Charlotte, N. C.,

flas resumed the Practice of Medicine, and can be Keer's hotel, or at his residence. Feb. 25, 1862.

NOTICE TO DEBTORS.

All persons indebted to the Estate of Patrick J as they shall be prepared. I. wrie, deceased, are requested to call and make imred of several to-SAML. P. SMITH, Attorney for Executrix

North Carolina WHITE SULPHUR SPRINGS.

This delightful Summer Resort is now open for the reception of visitors, and the public can have the benefit of these valuable waters. PRICES OF BOARD-\$5 per day, \$28 per week,

\$75 for four weeks. We have a plentiful supply of Provisions, and a good tock of Ice secured. There is a daily line of Hacks the sender's call, and not returned by letter. and Mail from the Western N. C. Railroad to the II. L. ROBARDS, Springs. June 1, 1863

All persons indebted to FULLINGS & SPRINGS, by note or account, are hereby notified to call upon Wm. W. Grier, ex-sheriff, and make immediate settle-J. M. SPRINGS. February 3, 1863

NOTICE TO SHIPPERS.

OFFICE CHARLOTTE & S. C. RAILROAD,) Columbia, May 30, 1863. Liquor will not be transported by this Company or the A., Tenn & O. Railroad company, unless securely

boxed and strapped. THOS. R. SHARP. June 1, 1863 6t

State of N. Carolina-Mecklenburg Co. Court of Pleas and Quarter Sessions-April Term, 1863.

ander, deceased. Petition to sell Land to pay debts. It appearing to the satisfaction of the Court that heirs at law of the said deceased, are not inhabitants of this State, it is therefore ordered by the court that publication be made for six weeks in the Western Democrat, a newspaper published in the town of Char-

Witness, Wm. Maxwell, clerk of our said court, at office in Charlotte, the 2d Monday in April, 1863. WM. MAXWELL, clerk. 69-6t [adv \$6]

State of N. Carolina-Mecklenburg Co. Court of Pleas & Quarter Sessions-April term, 1863. Isaac N. Alexander, Adm'r of John T. Reid, dec'd, vs

James P. Henderson, wife, and others.

Petition for settlement of the Estate of John T Reid. It appearing to the satisfaction of the Court that N. A. McCombs and wife Jane, one of the defendants in this case, reside beyond the limits of this State, it is therefore ordered by the Court that publication be made for six weeks in the Western Democrat, a newspaper published in the town of Charlotte, notifying aid defendant to be and appear at the next term of this court to be held for the county of Mecklenburg, at petition, or judgment pro confesso will be taken and the same heard exparte as to them.

Witness, Wm. Maxwell, clerk of our said court at office in Charlotte, the 2d Monday in April, 1863. WM. MAXWELL, clerk. 69-6t [adv \$6]

TO COTTON PLANTERS.

I have been appointed by the Secretary of the Treasury, Chief Agent for the purchase of Cotton for the Confederate Government within the State of North

Sub-Agents visiting the different parts of the State, buying in my name, will have written certificates of

cent Bonds or Cash, and not 8 per cent Bonds as stated in a former advertisement. Up to that time, however, the 8 per cent bonds will be furnished as stated.

Patriotic citizens are now offered an opportunity to purchasing at a discount. aid the Government by selling to it their Cotton rather than to private capitalists.

Charlotte, March 24, 1863 tf

EXCHANGE NOTICE No. 5.

RICHMOND, May 9th, 1863. The following Confederate officers and men have been duly exchanged, and are hereby so declared: 1. All officers and men who have been delivered at City Point at any time previous to May 6th, 1863.

2. All officers captured at any place before the 1st of April, 1863, who have been released on parole. 3. All men captured in North Carolina or Virginia before the 1st of March, 1863, who have been released

4. The officers and men captured and paroled by in December last.

5. The officers and men captured and paroled by Lieut. Col. Stewart at Van Buren, Arkansas, January 25th, 1863; by Col. Dickey, in December, 1862, in his preserved the interesting articles, and though march to the Mobile and Ohio railroad, and by Capt. offered large sums for them by those who wished to Cameron, at Corinth, Miss., in December, 1862. the 23d of December, 1862; at Des Arc, Ark., on the family. Through the aid of his Surgeon, Dr. 17th of January, 1863, and at Baton Rouge, La., on the 23d of February, 1863.

7. All persons who have been captured on the sea the gloves. The cap is with Gen. Pender. or the waters leading to the same, or upon the sea coast of the Confederate or United States, at any time Virginia," is printed neatly on the wrist of each. previous to December 19th, 1862.

8. All civilians who have been arrested at any time before the 6th of May, 1863, and released on parole, are discharged from any and every obligation con- cut by the ball just above the base of the thumb, tained in said parole. If any such person has taken but so near the edge as apparently just to have any oath of allegiance to the United States or given grazed the flesh. The left hand glove was perfoany bond, or if his release was accomplished with any other condition, he is discharged from the same.

9. If any persons embraced in any of the foregoing sections, or in any section of any previous Exchange any Federal prison, they are to be immediately re- amputation above the elbow. leased and delivered to the Confederate authorities. ROBERT OULD. May 17, 1863 6t

RIGHT PER CENT FUNDING. The attention of the public is directed to the following regulations, issued by the Secretary of the Treasury in relation to funding of Confederate States Treasu-

TREASURY DEPARTMENT,)

RICHMOND, May 25, 1863. The following regulations are established for the guidance of the officers of the Treasury, in relation to

at any time, on or before the 31st of July, 1863, extound at his Office in the Brawley building opposite to change the same for eight per cent. bonds, payable in ries will issue certificates to such holders, in the usual Virginia, and performed valuable services. form, to be taken up by delivery of the bonds as soon

> C. G. MEMMINGER, See'y Trea'y. A. C. WILLIAMSON, C. S. D., Charlotte, N. C.

Democrat. Western CHARLOTTE, N. C.

NOTICE. Our terms are four dollars per year in advance. Individual or local shinplasters will not be received. When sent to us they will be held subject to presume it is from an official source:

The Democrat will be discontinued to all subscribers at the expiration of the time for which it is paid. Those who want to continue must renew before or at the ex-

SAVE YOUR PAPERS .- We have frequent applications for back dates of the Democrat, which cannot be supplied. All persons who can do so should preserve full files of the paper, or at least all issues containing documents and other matters, to which they will probably wish to recur.

that a company of Confederate cavalry made a cent. raid into Indiana, and helped themselves to what they wanted. The Yankees consider such conduct horrible, and yell terribly about thieves and Joab P. Smith, Adm'r with the Will annexed of Dan righteous indignation when Southern towns were professions, &c., as follows: Alexander, dec'd, vs. The Heirs at Law of Dan Alex- being robbed and burned by Yankee soldiers?

A CONFESSION .- A Yankee Colonel who Marcus S. Alexander and Wm F Alexander, two of the escaped from Winchester when that place was captured by Gen. Ewell, wrote to his father in Philadelphia as follows:

"I cannot give particulars of the battles, which lotte, for said defendants to appear at the next term of beat all within my knowledge. Suffice it to say this court, to be held for the county of Mecklenburg, at that Gen. Milroy's account, which I have seen, is the court house in Charlotte, on the 2d Monday in July next, and show cause why the lands described in the a mere white-washing affair, not giving any true petition should not be sold according to the prayer of version of the facts. Gen. Milroy did not bring away a gun, team, ambulance, or a third of his

> The Yankee General Milroy reported to his master, Abe Lincoln, that he saved the most of his army and trains, but one of his Colonels lets the truth out, and shows that Milroy lied.

> A Mississippi correspondent of the Raleigh Journal, speaking of the loss of negroes in that State, says:

"The very best masters have lost more than the worst. Jeff Davis, who bought George Smith's place, and his brother Joe, who bought Dr. Catchings', below Bolton's Depot, have lost all their negroes, stock, corn, everything, and fire completed the court house in Charlotte, on the 2d Monday in July | the entire destruction. These gentlemen, you next, then and there to plead, answer or demur to the know, are proverbial for their kindness to their servants. Madison county has retained all its negroes, owing to Gen. Johnston's circulating about the county watching for reinforcements."

> The Augusta Savings Bank, concerning whose issues there has been some alarm, has

The Confederate and State Governments, and Carolina, and will pay for the same in 7 per cent Bonds | the Banks, having recently issued bills of small denominations, the reasons which led to these certificates have ceased to exist. In addition to this, it has been ascertained that a few (a very few) By order of the Secretary of the Treasury, all Cot. | blank sheets of these certificates have been stolen ton purchased by myself or my agents, on and after and fraudulently signed, the knowledge of which the 18th day of March, 1863, will be paid for in 7 per | fact may expose the holders of genuine certificates to imposition by persons who may aftempt, on the pretext, to discredit them, with the view of

> For the reasons first above stated, and with the desire to protect the holders of the genuine certificates, the Directors urge them to present them at the Bank counter for redemption.

We advise the people to refuse all shinplasters unless issued by the Confederate or State Govern-

ALL HONOR TO OUR TROOPS .- The following is an incident worthy of the troops which Wm. D. H. Covington so nobly represents. We copy from the Richmond Sentinel:

When Gen. Jackson was wounded, his cap and the gloves which he wore, were left on the field where his injuries were first examined. They Gen. S. P. Carter, in his expedition to East Tennessee | were found by a soldier of company G, 38th North Carolina regiment, Pender's brigade. His name is Wm. D. H. Covington. Mr Covington carefully possess these mementoes of our great General, he 6. The officers and men paroled at Oxford, Miss., on was fixed in his purpose of delivering them to his Bowen, he has found the opportunity of sending if owned, wear and tear, not over 10 per cent. tober 1, January 1, April 1. See section 6.

We have seen the gloves. "T. J. Jackson, The course of the fatal ball that wounded the wearer, is seen on both. The right-hand glove is rated on the wrist, near the top of the glove. stain of the blood which flowed from the wound is still upon the glove. The ball, after entering Notice, wherein they are declared exchanged, are in the wrist, ran up the arm, rendering necessary its

> Mr Covington's nice feelings and sense of honor in reference to these relies are much to be commended. Such a soldier is worthy to have such a General as Jackson was.

SPY CAPTURED .- A letter from Shelbyville, Tenn., dated the 18th, has the following item:

Forrest's forces, on Friday last, went in pursuit of a woman to whom suspicion had been attached. She had reached the Yankee pickets in the two year Treasury notes and eight per cent certifi- front of Franklin, when they came in sight, but \$1,500-10 on excess. cates, issued under the act of Congress of May 16, '61: on they dashed, driving in the Yankees and cap-1. The holders of any of the two year Treasury turing their "booty." She proved to be a Miss notes, issued under the provisions of the said act, may, Cushman, a theatre actress, and had upon her person plans and drawings of our fortifications, ten years, to be issued under the authority of said act. and the disposition made of the latter. . It is said ings (set apart for dividend and reserved fund) 2. The Treasurer, Assistant Treasurer and Deposito- that she was a crinoline scout for McClellan in

> The canals around and about Vicksburg have cost the Yankee government fully \$5,000,-

ANALYSIS OF THE CONFEDERATE TAX LAW.

This law passed Congress April 20, 1863, and continues in force (except in specified cases) to ful analysis from the Richmond Enquirer, and 10 per cent, payable July 1st, 1863. It is for this to be used when collected in carrying on mercan-

The sections imposing the tax are sections 1, 5, 7, 8, 10, 11, 12. By section 1 naval stores, salt, be collected in kind and used by the Government, ted value of them which the holder believes will wine and spirituous liquors, also tobacco, cotton, or sold, or the Government can collect its money not be paid in full. wool, flour, sugar, molasses, syrup, rice, and other value as assessed. agricultural products, are taxed,-On these conthe rest of the year 1863; 2d. If on hand July 1st, 1863; 3d. If the growth or production of some year preceding 1863. The tax is 8 per cent.

Again: All moneys, bank notes, or other currency on hand or on deposit, and the value of all credits on which the interest has not been paid, hand 1st July 1863; 2d. If not employed in a INVADING INDIANA .- Yankee papers state business whose income is taxed. The tax is 1 per

payable October 1, 1863.

schools, &c., are exempt.

Per cent. of Specific Tax. gross sales. Business. Apothecaries, \$50

A. Araba and a same and a same a	E (1)	0.1
Auctioneers,	50	21
Bakers,	50	1
Bankers,	500	
Billiard Tables, each,	40	_
Bowling Alleys, each,	40	
Brewers,	100	$2\frac{1}{2}$
Brokers,	200	. —
Butchers,	50	· 1
Cattle Brokers,	50	$2\frac{1}{2}$
Circus, \$10 per Show, and	100	_
Commercial Brokers, or Co		
mission Merchants,	200	21
Confectioners,	50	$2\frac{1}{2}$
Dentists,	50	-
Distillers (see below)	200	20
Doctors,	50	· ·
Eating houses or hotels-		
rent \$10,000,	500	Y
" 5,000 to 10,000,	300	
" 2,500 to 5,000,	- 200	
" 1,000 to 2,500,	100	
" 1,000,	30	_
Inns,	30	
Jugglers,	* 50	-
Lawyers,	50	1 Aug 1
Liquor Dealers, retail,	100	10
" wholesale,	200	5
Livery Stables,	50	_
Merchants, retail,	50	21
" wholesale,	200	21/2
Pawnbrokers,	200	
Peddlers, retail,	50	21
" wholesale,	100	$\frac{2}{2}$
	50	
Photographers,		·
Physicians,	50 50	
Surgeons,	500	5
Theatres,	50	50
Tobacconists:	50	50

Distillers of fruit for ninety days or less pay \$60 specific tax, and 50 cents per gallon on the first ten gallons, and \$2 per gallon on all over that

Section 7. Levies a tax upon salaries—except military or naval salaries. Salaries not exceeding \$1,000 per annum, no tax. Over \$1,000, not exceeding \$1,500 per annum, 1 per cent. Over \$1,500 per annum, 2 per cent. Section 8. Levies an income tax, payable Jan.

1, for the preceding year. Income includes, 1st, the value of rent of houses, &c., in town, occupied by the owner, or owned and not rented out; and 2d, the value of the hire of servants not engaged in business, or on farms, and so not taxed otherwise; and 3d. gross shares of partnership profits; 4th, value of beeves sold, less cost if purchased, and less corn fed to them.

Section 12. From income is excluded, 1st, salaries; 2d, dividends on stocks, when the company pays; 3d, income from products of land, which are taxed in kind. Also from income derived from rents, is excluded the cost of annual

houses, not over 5 per cent.) cost of material, purchased and manufactured.

From income derived from navigation is deducted: 1st, the hire of the vessel, if not owned. 2d, returns and quarterly payments-say, July 1, Oc-3d, the expenses of running. The income includes freight for the owners' account.

1st, the cost of labor, if hired. 2d, the cost of on that day-July 1, 1863. See section 1. materials, if purchased. The value of ship is included in the income.

property, real or personal, deduct: 1st, the prime | See section 1. cost. 2d, freight. 3d, clerk hire if actually paid. 4. Persons who made profits by speculation in 4th, rent, if hous, not owned. From income from any other business, deduct: See section 10. 1st, clerk hire; 2d, room rent, if not owned; 3d,

machinery. The income of a foreigner includes only that made in this country. The income being ascertained, the tax is as

If not over \$500 per annum, no tax. Over \$500 (not over \$1,500) 5 per cent. Over \$1,500 (less than \$3,000) 5 per cent on

follows:

Of \$3,000 (less than \$5,000) 10 per cent. Of \$5,000 (less than \$10,000) 121 per cent. Over \$10,000, 15 per cent.

Joint stock companies of the nett annual carnpay as follows: If nett earnings do not exceed 10 per cent, the tax is 10 per cent of the nett earnings. Over 10 (less than 20) 121 per cent.

Over 20, 16# per cent. All the tax levied in section 8 is payable Jan. both. 1st of each year.

made in 1862, by purchase within Confederate 1863? We think it is so limited. States, and sale (any where) of flour, corn, oats, A third and very important question is as to hay, rice, sugar, cane, molasses, butter, bacon, what credits are included in the exemption, as pork, salt, iron, or iron manufactures, cotton cloths, "employed in a business already taxed. A mer-December 31, 1865. We copy the following use- woolen cloths, blankets, boots, shoes. This tax is chant's notes and accounts, are they exempt? If

Profits on wheat or meal are not included.

ditions: 1st. If not necessary for family use for 1st, of sweet potatoes 50 bushels; 2d, of Irish pota- in section 8? Clearly not-both taxes are paid. toes 50 bushels; 3d, of corn 100 bushels, or of It is supposed the taxes on sales will be provided wheat, produced this year, 50 bushels, (but both for by adding to the price. corn and wheat cannot be reserved in above quantity;) 4th, of peas or beans 20 bushels, or of both to distill largely for others' use, how will be have 20 bushels.

are taxed on the following conditions: 1st. If on for molasses barrels, but not for cotton bagging or tilled, and should provide for the tax in making rope, or tobacco boxes.

After above reservations, each farmer or planter pays one-tenth, or 10 per cent of the products of pay 21 per cent. upon sales of cotton, &c., for Both the above taxes are assessed July 1st, and the present year-wheat, corn, oats, rye, buck- planters? No. The tax is on sales of produce wheat, rice, potatoes, (sweet or Irish) cured hay consigned by "others than the producers"-pro-By section 16 funds of hospitals, churches, and fodder, sugar, molasses made of cane, cotton, wool and tobacco, peas, beans, ground pens, and robbers. Why have they not shown some of their . Section 5 provides for taxing business, trades, by section 12, bacon, at the rate of 60 lbs. of cured bacon for every 100 lbs. of pork included in the tithe.

> The tithe is to be delivered at a depot, not more than 8 miles from the place of production. Cot. clude the value of the rent of his house and of the ton and tobacco to be delivered by March 1st of hire of household negroes? next year; other products within two months after

him goes into income.

ASSESSMENTS.

necessary facts the following provisions are made: proportion of their value. Sections 2, 3, 4, 6, provide for the registry of all persons engaged in the business taxed in section 5, viz: Apothecaries, auctioneers, brokers, &c., &c. They must register within sixty days after the passage of this act, viz: by June 20th, 1863, or at the time of beginning business; also on 1st day of January, annually.

The registry gives, first, the name of the person. or firm. 2d. The residence. 3d. The place or places of business. 4. All facts going to show the amount of tax, viz: amount of sales of merchant or number of exhibitions of a circus, de.

Upon change of business, or upon death or assignment, a new registry is required. Failure to register doubles the specific tax every thirty days.

Persons taxed on sales make returns quarterly, under oath, and pay tax then accrued. Sec. 9. Provides for estimating income. This is done in case of disagreement, by arbitration. If the tax payer falls short of a true estimate by one-fifth, he pays one-tenth additional income

Sec. 11. Provides for assessing value of tithes. If the tax payer and assessor agree, a written statement is made, signed by both, and two copies of this are made-one for tax payer and one for the collector. If they disagree the matter is settled by arbitration.

Penalties for not delivering produce are provided in this section, viz: 50 per cent. is added to the assessment with the cost of fi fa. &c. A tenant renting land on shares of the crop,

settles the tithe of his landlord, and is protected Sec. 15. Provides for the responsibility of trustees, agents, &c., in making returns and paying

Sec. 13. Provides for post quartermasters to collect and receive tithes, and for their use, or sale, or commutation into money. In a word, for the administration of the tithes.

taxes, and indemnifies them in so doing,

From income of Manufacturing or Mining busi- 1st, to register; 2d, to pay specific tax; 3d, to pay army, with a little better heart than his associates, ness, is excluded, 1st, the rent, if not owned by tax on sales to date. This is to be done by June took it on his horse and carried it to town. Mr the party; 2d, the cost of labor, if hired; 3d, the 30th-probably by July 1, will be deemed in time. Smith is still in the lines of the enemy, his house See sections 2, 3, 4. Persons taxed on sales will also make quarterly | the children cared for by his friends.

2. Persons who, on 1st July, 1863, hold cotton companies remember it? And will not that galtobacco, &c., or other products of years prior to lant boy in the 16th regiment remember his mo-From income on ship-building, &c., deduct- 1863, must estimate their value, and pay the tax ther's fate, and take vengeance on the enemy?

3. Persons who, on the 1st July, 1863, hold reap the fruit of their doings? God grant that money or currency on hand, or on deposit, or cre- they may. From income of Mutual Insurance Company, dits on which interest has not been paid, (unless these be employed in some taxed business) must es-From income on merchandise, or sale of other timate their value, and pay tax July 1, 1863.

1862, must estimate and pay tax July 1, 1863.

5. Salaried persons must estimate salaries (not labor, if hired; 4th, cost of material, other than naval or military) and pay tax January 1, 1864. See section 7. 6. The income tax is to be estimated and paid

July 1, 1864. See section 8.

7. The planter estimates his tithe when ready for market. He delivers within two months after estimate, except cotton, tobacco, and bacon, deliverable March 1. See section 11.

8. The planter keeps account of hogs killed to March 1, 1864, and then delivers said account thereof, and pays bacon. Also of beeves killed to Nov. 1, the nett value to be included in giving in income. Also, of the value of idle stock, Nov. 1 -the tax on which is paid January 1 thereafter.

SOME QUESTIONS UPON THE LAW.

A second question arises, as to whether this tax | habits and proclivities of the buzzard.

Section 10. Levies a tax on speculative profits on moneys, credits, &c., is limited to the year

year only, and does not apply to regular retail trade. tile business, we think them exempt. By the value of credits, we understand princi-Section 11. Levies the tithing tax. This can pal and interest of solvent credits, and the estima-

Does the tax, in section 5, upon trades, gross From the gross product of land can be reserved, sales, &c., exempt the payer from the income tax

In section 5, No. 8-suppose a distiller of fruits to pay under the law? We think he will have to Government furnishes sacks for grain, and pays pay according to the whole number of gallons dis-

terms with his customers. In section 5, No. 13-do commission merchants duce refers to agricultural productions, says the

Secretary of the Treasury. Are all the trades, professions and occupations mentioned in section 5, to be registered? Yes, all. Such register names a business, if no more. Should a planter, in estimating his income, in-

If the house be in town, he should include rent, assessment, to be made when crop is ready for but not otherwise. In regard to hire of negroes, he should include, in estimating income, the value Section 12. Taxes, 1st, pork, (as seen in above of the hire of those not engaged in working section 11, viz: 60 pounds of bacon for 100 the crop, or in other taxed business. If negroes pounds of pork, included in the tithe, i. e. on be engaged partly in household, and partly in every 1,000 pounds killed. 2d. The value of neat | planting duties, it would seem proper to include cattle, horses and mules, not used in cultivation, the value of the partial hire for household work. and asses, 1 per cent., payable July 1st. 3d. The With most planters the matter is indifferent, as value of beeves killed, (as seen in section 8,) less their income not derived from the crop, even cost of beef, if purchased, and cost of corn fed to | including such hire, would be under \$500, and so not taxed. If a planter has horses, &c., used partly in the crop and partly as carriage horses or for pleasure, it would seem proper and safe to in-Such are the taxes levied. To ascertain the clude in the return of tax, (section 12) a just

A CASE OF YANKEE BARBARITY.

Among the thousand acts of barbarity practiced by the Yankee invaders in Virginia, none have exceeded the murder of Mrs. George R. Smith, at Suffolk, a full account of which we take from the Petersburg Express:

Mr Smith resided about one mile from town, a well to do farmer, having around him an interesting family, the eldest one a gallant young man in the 16th Va. regiment. When Longstreet invested Suffolk, a sharp artillery and infantry skirmish took place near Mr Smith's residence, and many balls passed through his house. The Yankees finally advanced and fired the houses, forcing the family to leave. Mrs. Smith, with her seven children, the youngest only ten months old, attempted to escape to the woods and into the Confederate lines, when she was fired upon by the Yankee soldiers, and a Minie ball entering her limb just below the hip, she died in thirty minutes, from loss of blood. The children, frightened, hid themselves in the bushes, while Mr Smith sat down upon the ground by his wife, to see her breathe her last. After she had been dead for some time, the Yankee commander permitted him to take a cart, and without any assistance except one of his children, he put the dead body in the cart and carried it into town. On his arrival in town, he was not permitted to take the remains of his wife to her brother's residence until he had first gone through the town to the Provost Marshal's office and obtained permission. On his arrival at the Provost Martial's office, he was gruffly told to take his wife to the graveyard and bury her. He carried her to her brother's, J. R. Kilby Esq, and a few friends prepared her for burial,

attend the remains of his sister to the graveyard. Nor did the cruelty of the fiends stop here. Mr Smith was denied the privilege of going in search of his little children, and for four days and THE DUTIES OF TAX-PAYERS, TRUSTEES, AGENTS, nights they wandered in the woods and among the soldiers without anything to eat or any place to repairs not exceeding 10 per cent., (from rent of . 1. Every person included among the profess- sleep. The baby was taken up by a colored woions and trades named in section 5, is required, man and nursed, until some private in the Yankee and everything else he had destroyed, and his lit-

Mr Kilby not being allowed to leave the house, or

Will not the Confederate soldiers now in Penusylvania remember it? Will not the Nansemond Will not such a cruel race of people eventually

It is rumored that the Asiatic plague has broken out, with great violence, at the quarantine, on the Delaware, five miles below Philadelphia. It is said to have been brought there in a cargo of rags from Smyrna, in Asia Minor, imported for a paper mill in Pennsylvania.

BUZZARDS .- The habits of buzzards have recently become an interesting subject of inquiry. in connection with the war. There are hundreds of dead horses and Yankees, more or less, exposed on the field of Chancellorsville, and yet up to this time not a buzzard has been seen anywhere in the neighborhood. It is suggested by the Savannah Republican that they have been disgusted and taken flight to distant parts, or more probably, as some think, the roar of battle and offensive gasses expelled in the explosion of so much gunpowder may have driven them off.

Per contra, a gentleman recently from the West states that buzzards, in immense quantities, have made their appearance in the country around Vicksburg and as far west as Jackson, having gone In section 1-Are "monies and currency" em- there probably, as suggested by the Advertiser, to ployed in taxed business, exempt, as well as "cre- enjoy the feast prepared for them by Grant. This, dit" employed? Yes—the exemption applies to however, explodes the gunpowder theory set forth above, and leaves us still in the dark regarding the